

Article - Tax - Property

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§7–219.

The following agricultural products and commodities are not subject to valuation or to property tax:

(1) crops or the produce of any land in the possession of the producer or the agent of the producer;

(2) fish in the possession of persons catching, salting, or packing the fish or in the possession of agents until sold;

(3) poultry, including hatchery eggs;

(4) tobacco stored in the State tobacco warehouse; and

(5) regardless of whether they are in their original package, green coffee beans:

(i) imported from a foreign country;

(ii) that are owned by and in possession of the importer; and

(iii) in which no physical or chemical change has been made by any manufacturing process.

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